

## Budget Process

### October

The budget process begins with the agencies requesting their budgets for next fiscal year operations of the preceding calendar year.

### March

Budgets are submitted to the Office of Planning and Budgeting (OPB) for review and ultimately input into the General Appropriation Bill or other bill and reviewed by the Legislature in the regular session.

### July

After the bill passes the Legislature and the Governor signs the bill (becomes an Act), the original budget figures are loaded into AFS.

**The RB and EB budgets that have been loaded into Budget Development Organizations must be spread by the agencies to other organizations.** The spreading of the budgets provides the agencies more meaningful reporting information for controlling the agency's spending at the organization level.

### Continuous

Modifications to the original budget are done by use of the BA-7 that is submitted by the agency to OPB and approved by the Joint Legislative Committee on the Budget or OPB. **Once a BA-7 is approved, the agency is responsible for entering AP, EB, and RB documents to establish the budget in AFS.** The budgets must be in balance at all times. This means the agency must ensure that related AP, EB, and RB transactions are recorded in the same fiscal month and for the same amount. For example, if general fund (appropriation 000) and program 1000 (appropriation 100) increase by \$1,000 each on the BA-7, the agency must enter an AP document increasing each appropriation (000 and 100) by \$1,000; enter a RB document increasing organization(s)/revenue source(s) (tied to appropriation 000) by a total of \$1,000; and enter an EB document increasing organization(s)/object(s) (tied to appropriation 100) by \$1,000.

Agencies may move budget from one organization to another without controlling agencies' approvals. Movement of organization level budget is done on the EB/RB. These documents must have a net affect of zero at the appropriation level. You cannot have a net increase or decrease at the appropriation level without an approved BA-7 (and corresponding AP).